



GEORGIA DEPARTMENT OF REVENUE

Suite 15114, 1800 Century Center Blvd, Atlanta, GA 30345-3205

Contact: Charles Willey
Director, Public Information
(404) 417-2106
cwwilley@gw.rev.state.ga.us

FOR IMMEDIATE RELEASE

July 29, 2002

Shop Georgia! Friday – Saturday

ATLANTA – Georgia's second sales-tax holiday is set to begin Friday at 12:01 a.m. and continues until midnight Saturday.

"We believe this Shop Georgia! holiday will be a greater success than the March 29-30 holiday," said Georgia Revenue Commissioner T. Jerry Jackson. "Retailers have had more time to plan and consumers are better informed about the holiday's rules."

During the 48-hour period, shoppers can purchase certain items of clothing and footwear, computers and school supplies free of all state and local sales tax. Depending on the county where the sale occurs, this can be a five to seven percent savings.

"We anticipate a lot of activity in the areas of clothes, shoes and school supplies as parents begin getting their kids ready to go back to school," said Jackson.

Clothing and footwear are exempt up to \$100 per item and there is no limit on the number of items, which can be purchased. Items exceeding the \$100 cap will be taxed on their full purchase price.

School supplies, which include certain categories of children's books, have a \$20 cap per item. Like clothing and footwear, there is no limit on the number of items that can be purchased. Items that exceed the \$20 cap will be taxed on their full purchase price.

The first \$1,500 of computer equipment purchases that include a base unit is exempt. A computer base unit is defined as a laptop, desk top or tower computer system. Printers, scanners, modems, monitors, educational software and similar items are tax exempt when purchased with the base unit. They are not exempt when bought separately. Sales tax is due on the amount that exceeds the \$1,500 cap on purchases that include a base unit.

Additional information can be obtained from the Department of Revenue's regional offices or by calling toll free (888) 353-4595. A Shop Georgia! tax specialist will be available at this number Monday through Friday and Aug 3 between 8 a.m. and 4:30 p.m. During nonbusiness hours, you can leave a message, which will be responded to during the next business day.

A comprehensive list of exempt and nonexempt items, frequently asked questions and more sales-tax holiday information is available at the DOR website www.gatax.org.

###